PAYROLL MANUAL
FOR
MODULAR WORK TEAMS
AT
MARYLAND CLOTHING

CHARLES GILBERT ASSOCIATES, INC.
Management Consultants

Building Tomorrow's Success . . Through Today's Innovation.

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This manual has been prepared in conjunction with the project

INSTALL MODULAR MANUFACTURING WORK TEAMS AT A DAM,

PHASES I & II

For

DEFENSE LOGISTICS AGENCY
PPFG T1-P1, Phase I &II

By

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PAYROLL MANUAL FOR MODULAR WORK TEAMS

1.0 OVERVIEW

This section and Exhibit V are taken from the Final Report of INSTALL MODULAR MANUFACTURING WORK TEAMS AT A DAM, PHASE II, for the purpose to provide an adequate description of the reasons for the payroll procedures selected and the intent of the system. Section 2 will start detail payroll procedures and specific explanation of the formulas used in the system.

1.1 Payroll Procedures

NOTE: In order to preserve Maryland Clothing's sensitive pay rates, piece rates, etc. the following is based upon the exact process of conversion, but uses amounts that are not necessarily the same as now being paid by Maryland Clothing

The task of converting Maryland Clothing from a true piece rate shop to a group based incentive program has not been simple. Payroll procedures at Maryland Clothing have been built around a computer program, that is limited and with the ability to use different conversion factors for different employees.

CGA operated on the basic principle that as long as group output in SAH or SAM was the same as the cumulative amounts previously contributed individually, then no one in the team would lose money. If the group did more, they would all earn more. If the group did less, they would all earn less. In order to make this a reality, CGA did the following things.

1.1.1 Establishing Old Earnings Levels

The average used for the first groups was the average used to pay benefits such as vacation and holidays. This immediately revealed some problems. Certain employees were now doing considerably more than they had previously done. This was due in part to increased skill and effort and sometimes to the presence of more work. The answer to this problem was to basically negotiate an appropriate average for each employee. This allowed the management of Maryland Clothing to set performance levels that were more indicative of how the individuals were actually performing immediately before being put into teams.

1.1.2 Converting Old Earnings to Performance

In order to work through this process using an example, the following metrics are now introduced for this example:

Old Earnings Level: *$ 10.00* *Conversion Rate: $6.00*

Old Hourly Bonus: *$ 1.00*

Once average was obtained, CGA then converted each average to the percentage of standard performance for each individual. This conversion had several steps because, at Maryland Clothing, each employee had a "conversion rate". This was used to change minute values at standard to a piece rate for the employee. As an example, if an employee had a conversion rate of $6.00 per hour, it meant that one minute of her time was worth $0.10. If an operation had a standard allowed minute value of 3.000 per unit, the employee would be paid $0.30 per piece for each piece completed.

In addition to an individual conversion rate, the employee also might have had an hourly bonus amount they were paid in addition to piece rate. These amounts ranged from nothing to over $1.00 per hour for employees who were long serving and highly skilled. The second step was to take the previous paid average earnings and subtract from it the bonus amount. From our example above, $10.00 minus $1.00 bonus means that the employee earned $9.00 per hour in piece rate money.

The final step in converting pay to performance was to divide the hourly piece rate money earned by the conversion amount. From our example, $9.00 earned per hour divided by $6.00 conversion rate, means this employee performed at 150% of standard.

Each individual's contribution to the team was determined using the same three steps. Once everyone in the team had been determined, the entire group's performance levels were averaged. This was the level of performance the group would need to average in order to earn the same as their previous earnings. This was in keeping with the basic premise of dealing with individuals fairly.

1.1.3 Developing a Group Conversion Rate

In order to develop a group conversion rate, CGA had to make several things fit together. Firstly, the desired average earnings of the factory were kept in mind. For our example, the assumption is made that Maryland Clothing needs to pay $8.00 per hour to the average employee in order to keep the caliber of employee needed to make its type of apparel. Secondly, the average bonus paid per hour is now $0.50 per hour. This means that Maryland's employees earned $7.50 per hour in piece rate earnings. Thirdly, the actual piece rate performance of the plant was needed. Let's suppose that the average conversion factor at Maryland Clothing was $6.77. This means the average real performance at Maryland Clothing is about 111% efficiency.

It was decided to use a conversion rate of $6.50 per hour. This was to keep as many people as possible from having to have a negative adjustment to pay (this is explained later in the report), The alternatives ranged from $6.25 to $7.00 per hour. During Phase II, a contractual increase, $0.20 per hour was added to the Base making it $6.70. This was added to the base rather than to the individual adjustments. This allows those modules who are above 100% performance, all of them, to reap more than $.20. This also keeps the amount out of the "guaranteed" status.

1.1.4 Converting Old Piece Rate Values to Group Piece Rate Values.

The creation of piece rates on a group basis required analysis of the old piece rates and the addition or deletion of certain elements of work that were added or deleted. The process required that each operation be compared before and after team implementation. Any changes in the work elements brought about by the team process would then be adjusted into the standard time for each operation.

The biggest single source of change in time values was due to the elimination of some of the bundle handling time. This was mainly due to eliminating unnecessary handling of bundles caused high in process. Other differences were due to changes in the operations themselves. There was a net decrease in SAMS per piece.

Once the SAM values were adjusted, they were then extended by the new group conversion rate of $6.70. This resulted in the total pay for each coat produced by the team. This is also known as the group piece rate. By manipulating the piece rates, SAM values, old performance efficiency, and old earnings levels it is possible to predict how many pieces will be produced by the team, and how much it will pay them in piece rate earnings.

1.1.5 Incumbent Adjustments, Need, Calculation and Negative Amounts

With a single conversion rate of $6.70, which is less than the previous amount, and a wide variation in previous earnings, it was expected that actual piece rate earnings on new piece rates would be less than the amounts previously earned by team members individually. This meant that a method had to be developed to bridge the difference for those already on the payroll.

The method chosen is to subtract the expected hourly piece rate earnings of the group from the expected earnings of each team member. The difference is called an incumbent adjustment or incumbent allowance. Each team member has their own incumbent adjustment, because no team members previously earned the same amount. This incumbent adjustment would be paid to each team member for every hour they worked. By adding this amount to the hourly amount earned from piece rates, the total pay per hour for each individual can be maintained.

Because some employees had previously low earnings, their incumbent amounts are negative. This is done to insure that they do not get a pay increase just by going into a team. Any pay increase will come to them just like every other team member, by completing more pieces and earning more piece rate money.

The door is left open for those who now have negative incumbent allowances to perform better and have that amount changed upward to zero. Also, whose performance and effort change substantially, (either up or down) can have their incumbent allowance adjusted.

1.1.6 Spreadsheet to Make Payroll Computations

No payroll policy or procedure is good unless it can be executed consistently and presented in a way that is understood. The payroll program used by Maryland Clothing, while excellent when used as it was designed, is not capable of making the necessary group calculations in order to pay the team members as needed. The system is capable of taking gross pay information and converting it to net pay, etc.

In order to present to the payroll system those items needed to pay the team members CGA built a series of spreadsheets using Microsoft Excel. These spreadsheets are combined into workbook format so that an entire week's activity for a module is resident on one file. Exhibit V, Untitled, is a simulation of the payroll for one of the teams, which has changed significantly since Phase I. Daily publishing of Team's performance, plus intra-networking of submitting daily and/or performance scenario information for a Team.

Exhibit V, page 1 is the Daily Performance Sheet which can be published daily for each Team. This is a really good motivation tool, because the Team knows how they are doing each day while situations dictating their performance and pay are fresh on their minds. Plus, if there's any miscommunications in the payroll calculations, then it can be resolved immediately. The Team is able to see their $'s per hour for each day, and the average pay for the week. Since only, each Individual knows their Incumbent adjustment then technically the sensitivity of publishing individual's pay rate is removed. Each Team will know the number of units for which they were paid, any $'s added to or taken away from their PW $'s and the total hours that Team members worked.

Exhibit V, page 2, is the weekly summary sheet for the team. There are several main parts to the sheet. The top 1/3 of the sheet is devoted to how the pay is divided among the individual team members. The figures presented are in dollars and are cumulative for the week. The right side of the upper section of the sheet shows the individual's TimeWork average; the weekly earnings per hour, expected earnings and the hourly difference between expected and earned. Everyone on a Team should have the same difference per hour because it is compared to its expected performance, which has been calculated according to the team's

performance. The far right column is to manually enter any Individual performances; this is for managerial purposes only.

The center part of the sheet is used to summarize the essential performance data of the team. This includes Units Produced (960), Hours on Standard (184.00), Units per Hour (5.22), Team Performance (115.9%), the Actual Cost per Unit ($1.772), and Std. Cost per Unit ($1.769). Plus the Total Cost for the Team ($1700.94) broken down by PieceWork $'s ($1490.88), Incumbent ($192.16), Off Std $'s, Transfer Excesses ($17.90) which is the difference between the pay and earned $'s of someone transferred into the team, along with Make up & OT premium $'s, and Misc. $'s.

The lower 1/3 of the sheet is devoted to adding on different amounts for each team member. These include any make-up, overtime premium, or other adjustments, such as Non-Team earnings.

Exhibit V, pages 3 & 4 are daily sheets, there are six of these sheets per week Monday through Saturday. These present the team's performance and pay data for a single day. Page 3 shows an unprotected viewing of the daily sheet, which is available on the plant's network. Page 4 shows the protected view of a Daily sheet, which shows pay sensitive information. (Page 2 the Summary and page 5 Incumbent Adj. Sheet are both protected.) The payroll split data is located on the left side of the sheets with any transferred $'s included at the bottom. The right side is devoted to collecting and comparing Individual's earnings, actual output data and metrics with key historic indicators. This data is intended for management use.

Exhibit V, page 4, shows that the team completed 480 pieces that day. The extension of this by the piece rate ($1.553) means the team earned $745.44 group piece rate. Subtract the coupon value ($62.10) that a Utility did because one team member did not work that day. Leaves $683.34 actually paid to the Team split by 88.00 hours which is equal to $7.77 per hour, $0.20 per hour over the Expected earnings.

Exhibit V, page 5, the Incumbent Adj. sheet shows the essential information about this team's conversion from individual piece rate and individual bonus to group piece rate and individual incumbent adjustments. The process is easily followed. The key to conversion is to multiply the old efficiency level of the team (113.00%) by the new base rate ($6.70). This means the team will split $7.571 per hour if they are as productive as before. Once the Incumbent Adjustments are established, then the team's old efficiency is locked so if any one Incumbent is changed the others will remain constant. The net affect of all the additions or subtractions is to get each individual back to their original average by using an incumbent allowance.

1.1.7 USER INFORMATION

Although, this system developed solely for Maryland Clothing's unique pay procedures is perfectly sound, one should be cautioned not to use this system at other facilities without a thorough analysis of their previous pay procedures and regulations. This system operates fully within the parameters of MICROSOFT EXCEL WORKBOOK, and it is assumed the User has familiarity of the Excel Workbook. Any questions regarding key functions should be referred to an Excel Handbook. Questions regarding formulas and concepts should be answered within this manual. This system is no difference from any other; the more it is used, correctly, the more efficient and effective the system will be. The User should be cautioned not to short cut procedures or change formulas without being totally aware of the consequences to the system, and management's position on pay procedures and calculations.

2.0 STARTING A NEW TEAM

2.1 OPEN MASTER

PAYSHEET, an excel file, is a blank master, which can be copied as the new team master. Only an authorized person, who is privilege to sensitive payroll information, should perform this. Authorization is controlled by a password **[master]**.

1. Open the **PAYSHEET** file.
2. File Save as **New Name Master** in the desire location.
3. The file is saved with the same password to open.

2.2 ENTER TEAM INFORMATION

Team information only has to be entered on the Team's master. The master is saved so it can be copied once per week with weekly information.

2.2.1 ENTER TEAM NAME

The Team Name and/or # should be entered on each Sheet Header.

1. Click onto sheet tab.
2. Click Preview.
3. Click Setup.
4. Click Header/Footer.
5. Click Custom Header.
6. Edit the left side only to show desired name.
7. Click OK, OK, Close
8. Repeat for each sheet tab.

2.2.2 ENTER MEMBER INFORMATION

On the **INCUMBENT ADJ** (Exhibit 1) sheet the following information needs to be entered on rows 3 through 17 for each member of the team in the appropriate lettered column. **(Note:** If there's more than 15 team members insert a row and copy anywhere between rows 4 & 16. Then insert and copy the same row # on each of the six **DAILY** sheets and the **SUMMARY** sheet. Also, insert and copy a 2nd time on the **SUMMARY** sheet, 24 rows down.)

In Column: Enter:

A. Employee's Clock Number or Employee's Number

B. Employee's Name

C. Employee's Holiday Average

D. Employee's Conversion Rate X 60 to equal $'s per hour.

E. Employee's Expected Earnings

F. Employee's Bonus Clock $'s per Hour

G. NO ENTRY **(Formula = Clmn E – Clmn F)**

H. NO ENTRY **(Formula = If Clmn G is > 0 then Clmn G/Clmn D)**

I. NO ENTRY **(Remains Blank)**

J. NO ENTRY **(Formula = If Clmn E = 0 then 0, if not Clmn E – I18)**

The above formula compares the member's expected earnings to the team's expected earnings. This can be adjusted by changing the member's expected earnings, which is discussed later in this section under **TEAM CHANGES**.

K. Employee's Minimum Wage (IF DIFFERENT FROM FEDERAL MINIMUM MUST BE APPROVED BY GUS)

2.2.3 ENTER TEAM OPERTIONS

The following information needs to be entered onto the **INCUMBENT ADJ** sheet in cells A20 through G32 for each operation performed by the team. These are the operations for the primary style assigned to the team. One operation per row on the spreadsheet, if there are more operations than rows, then insert and copy any row between rows 21 & 29. **(Note:** If any rows have been inserted before this segment, please notice the row numbers have changed) **It's very important that at least 1 row remains undisturbed.** In other words one row should have 0 in Column A & D and blanks in the rest of the columns.

In Column: Enter:

A. Operation Number

B. Operation Name or Description

C. No Entry **(Remains Blank)**

D. No Entry **(Formula = Clmn F – Clmn E)**

E. Enter the operation SAM's per coat assigned. (Must be approved by Gus)

F. Enter SAM's for differences in the methods of an operation caused or eliminated by the Team concept. (Must be approved by Gus)

G. Enter the operation's $'s/coat. (Must be approved by Gus. If there's more than one primary operator previously assigned, then this must weighted by the expected % of production each operator.)

In the following cells on the **INCUMBENT ADJ** sheet enter the information if needed.

In Cell: **Enter:**

- **A34:** SAM's caused or eliminated by the Team concept that could not be identified to a particular operation as in column F mentioned above. (Must be approved by Gus)
- **I33:** The difference in the Old Cost reported by Gene and the total in **K33**. (Must be approved by Gus) Enter the total in **K33** into cell **E32** of the **SUMMARY** sheet. .

2.3 TEAM TOTALS

The Team Totals on the **INCUMBENT ADJ** sheet are results of the information entered above. The results will drive all formulas within this payroll system. These results can be adjusted but NOT by changing the formulas. Change the information entered to adjust the Team's totals. **(Note:** To adjust particular members without affecting other members will be discussed in the **TEAM CHANGES.)**

In Cell: **Explanations of Results:**

- **A18:** The total number of members assigned to the Team. This formula counts the numbers listed in cells **A3** through **A17**. Therefore, a member must have a # entered into column A to be counted within the team. It's important that the number of members is correct so the Team Old Average is calculated correctly. **(Note:** If there's a member not assigned totally to this team, then this formula has to be overridden. Please, refer to **TEAM CHANGES.)**
- **E18:** The Expected Earnings per hour averaged for the Team. This formula averages cells **E3** through **E17**.
- **F18:** The sum of Bonus Clock $'s per hour for the Team. This formula sums cells **F3** through **F17**.
- **G18:** The average expected performance of the team calculated by the formula averaging cells in column G.
- **I18:** The Average $'s per hours at the current Base level for the team, which is calculated by multiplying **H18** by **J34**.
- **J18:** The average Incumbent Adjustment per hour for the team, which is calculated by dividing the sum of column J by the number of team members **A18**.
- **H19:** The number of coats the Team would have to produce in 8 hours to equal the Team Old Average. Therefore, establishing a point where members would earn their previous average. The formula takes the number of minutes available to the team (480***A18**) divided by **G34** (Team SAM's) equals the standard amount of coats per day, which is multiplied by the team average performance **(H18)**.

- **D33:** Total of cells **D20** through **D32,** which is equal to SAM's allowed for the team on the primary style assigned to the team before any allowances for the team concepts.
- **E33:** Total of cells **E20** through **E32,** which is equal to the operational differences if any for bundle time caused or eliminated by team concepts.
- **F33:** Total of cells **F20** through **F32,** which is equal to the previous total SAM's for all the assigned operations for the primary style of the team.
- **G33:** Total of cells **G20** through **G32**, which is the previous standard $'s per coat assigned to team for the primary style, which does not include any Clock $'s per hour.
- **H33:** Previous Clock $'s per coat at the Team Old Average. This formula multiplies the Clock $'s per hour (**F18**) by 8 divided by **H19** (# of coats at the Team Old Average).
- **K33:** Old Cost per coat **(G33+H33+I33),** which is equal to previous standard $'s plus previous Clock $'s per coat. As mentioned earlier, **I33** is the difference between Gene's reported Old Cost per Coat and **K33**. This can occur because these formulas calculate cost by expected performance and instead of the actual previous cost.
- **K31:** STD $'s is equal to Team SAM's **(G34)** times **J34** (Base Rate) divided by 60.
- **K32:** Total Cost per Coat is the cost at the expected performance. Therefore, it's the expected performance **(E18/I18)** times the STD $'s **(K31)**.

2.5 LOCK TEAM

Once expected performances and cost per coat has been adjusted and approved for the team, it will be necessary to lock the team's performance, so that any future adjustments or changes to a member will not affect others within the team. Also, any changes in the SAM's will not affect incumbent adjustments.

Steps to Lock a team:

1. Copy **H18.I18** on the **INCUMBENT ADJ** sheet.
2. Special Paste at **H18**.
3. Click value, ok.
4. Enter **LOCK** in **G18**

If it is necessary to re-establish the team performance then the following step should be followed to Unlock a team.

1. Enter an average function of column H in cell **H18** of the **INCUMBENT ADJ** sheet.
2. Enter a formula to multiply **H18** by **J34**.
3. After adjustments are made to the team repeat the Lock steps above.
4. If the team is not ready to lock then delete **G18**

2.6 SAVE & PROTECT

There are not enough words to describe the importance of saving work performed on any system. Keep the master of each team on a separate disk in a safe place. It is also helpful to print the **INCUMBENT ADJ**

each time the master is changed. The master of each team should be kept protected by a password to prevent unauthorized openings. Each sheet should be protected with a password to prevent accidental entries in the wrong cells.

Additional information on protection and passwords is in the section **PROTECTION PROCEDURES.**

2.7 TEAM CHANGES

Changes in the team can happen any time other than during start up. Whenever a change occurs it has to be approved by Gus. It is very important to remember that changes to the system, only has to be made on the **INCUMBENT ADJ** sheet. It is also wise to save only approved changes to the master disk and to print the **INCUMBENT ADJ** sheet as visual confirmation of the changes on the master that can be initialed by Gus.

2.7.1 TEAM EXPECTED PERFORMANCE

To change the level which the team will be earning at their previous average **(H19 INCUMBENT ADJ)** without changing members Incumbent Adjustments **(J3..J17)**, the SAM's have to be changed. The best way to change the SAM's is change the PLUS TEAM BHT **(C34)**. Usually, the level at **H19** is a target already in mind, therefore the amount of SAM's adjustments needs to be established by the following steps.

1. Click onto **H19**
2. In the **Tools** menu click **Goal Seek**
3. Click the 2nd box enter the Target
4. Click the 3rd box, point & click **C34**
5. Click **OK** , **OK**

2.7.2 BASE RATE

A procedure for changing the base depends if the Team's performance level has been locked. If the team has not been locked and the Incumbent Adjustments have not been published, then simply change the **J34,INCUMBENT ADJ** sheet. If the team has been locked or the Incumbent Adjustments have been published, then follow the steps below.

1. Freeze the Incumbent Adjustments. **Copy J3 through J17, Special Paste** at **J3** click **Value, OK**
2. If the Expected Earnings are to reflect the change in the base, then change **E3** through **E17** by the same amount as the base changed.
3. If the member's average is to reflect the change in the base, then change **C3** through **C17** by the same amount as the base changed.
4. Adjust the old $'s per coat to reflect the change as report by Gene.

2.7.3 MEMBER TOTALS

A18 (Total Team Members) will automatically count the members if the information has been entered correctly. If a member is assigned to a team for part of a day (everyday) the formula in **A18** needs to be

overridden by subtracting the portion of 1 day the member not assigned to the team. (Example: if an member is assigned to the team from 7:30 to 12:00, a total of 4.5 hours, therefore the member is not assigned for 3.5 hours which is divided by 8 to 0.4375. **Edit A18, -0.4375, Enter)**

Note: If a partial assigned member remains in the team more than assigned hours will only make the Expected Pay to be inconsistent. The actual pay is calculated correctly by dividing total dollars earned by total team hours.

2.7.4 INCUMBENT ADJUSTMENTS

Procedure to change the Incumbent Adjustment for a member **(J3..J17)** depends if the Incumbent Adjustments have been frozen. If the original formula is in column J then it has not been frozen and changing the Expected Earnings(column E) will be sufficient. If there's no formula in column J, then column J has to be changed along with column E.

2.7.5 MINIMUM WAGE

Minimum wage increases require changing the **INCUMBENT ADJ** sheet, **K3** through **K17.** If a member has a minimum other than the Federal Minimum, then Gus must approve it.

3.0 DAILY SHEETS

There are six daily sheets, one for each day Monday through Saturday, all are represented by **Exhibit II,** which should be used for reference throughout this section.

3.1 DAILY ENTRIES

The daily information has to be made on the appropriate team's daily sheet, using the following directions.

3.1.1 HOURS WORKED

In cells **C3** through **C17** enter the number of hours each member was at work. This column includes all hours for that day.

3.1.2 NON-TEAM HOURS

If a member works and the time will not affect the team, then place those hours into **D3** through **D17.** (Example: doing work in another area of the plant when the team is not presented) This column allows for these hours to be removed from the team calculations. The cost is not reflected on this Team, of course the cost will show in the borrowing area. Compensation to the employee is not reflected on the **DAILY** sheet but is on the **SUMMARY** sheet.

3.1.3 HOURS OFF-STD

If a member is not able to work under standard conditions for the team then that time is considered as **OFF-STD** and should be entered into cells **F3** through **F17**. (Examples: meetings, power outage, transferred to another team, etc.) When a team member is **OFF-STD,** he or she stills splits the team **$**'s so these hours remain as team hours. Multiplying the team average times the member OFF-STD time compensates the team.

3.1.4 PIECES PRODUCED

Enter the total pieces completed by the team in the cell **E20,** which are the units through the last assigned operation on the primary style. If the team does other operations or styles besides for the primary assigned then those units should be entered in cells **E21** through **E27,** along with the appropriate SAM's and **$**'s per piece in columns F & G. The SAM's and **$**'s per piece are automatically posted on the primary style.

3.1.5 TRANSFER IN OR OUT

If an employee is transferred into or out of a team then the following information needs to be entered into the cells **B32** through **J37.**

In Column: Enter:

B. The name of the employee being transferred.

C. The hours the employee was transferred, (+) for transfers into the team and (-) for transfers out of the team.

D. The operation # that the transferred employee performed. If the operation # is a legitimate primary assigned # then column F & G will automatically post. **Note:** Do not enter operation # if employee is transferred out of the team.

E. The number of pieces completed by the transferred employee on the operation listed in column D, (-) for transfers into the team. Other words, if the team receives help it's (-). **Note:** Pieces produced by transferred out employee is not entered.

F. The SAM's per piece for the operation in Column D.

G. The $'s per piece for the operation in Column D.

H. NO ENTRY

I. NO ENTRY

J. The **$**'s per hour to be paid to the transferred employee. If the transferred employee is a team member then enter the team average, unless the employee's time had been listed as **NON-TEAM HOURS,** then enter the employee's average.

3.2 DAILY TOTALS

After the appropriate daily information is entered, as stated above, then the totals on the **DAILY** sheet (Exhibit II) will automatically post, as well as the **SUMMARY** sheet (Exhibit III) and the **DAILY PERFORMANCE** sheet (Exhibit IV). **Note: Totals can be adjusted, but not by changing formulas, adjust the information enter for the day.**

In Cell: Explanations of Results

- **A3:** The team member's employee #, which is copied from **A3** on the **INCUMBENT ADJ** sheet. This continues **A4** through **A17.**
- **B3:** The member's name, which is copied from **B3** on the **INCUMBENT ADJ** sheet. This continues **B4** through **B17.**
- **E3:** Team hours worked **(C3-D3)** is equal to Hours Worked – Non-Team Hours This continues **E4** through **E17.**
- **E18:** Total Team Hours worked is equal the sum of all members **(E3** through **E17).**
- **F18:** Total Hours OFF-STD is equal the sum of all members **(F3** through **F17).**
- **G3:** Hours ON-STD **(E3-F3)** is equal to Team Hours Worked – Hours OFF-STD. This continues **G4** through **G17.**
- **H3:** OVERTIME HOURS is equal to hours worked **(C3)** minus 8, except for Saturday then it is equal to **C3.** This cell can be manually entered because it is possible for an employee to have OT and not work 8 hours. This continues **H4** through **H17.**
- **G18:** Total Hours ON-STD is equal the sum of all members **(G3** through **G17).**
- **J3:** INCUMBENT ADJUSTMENT per HOUR is equal to **J3** on **INCUMBENT ADJ** sheet. This continues **J4** through **J17.**
- **I3:** INCUMBENT ADJUSTMENT per DAY is equal to team hours worked times incumbent adjustment **(J3** times **E3).** This continues for **I4** though **I17.**
- **I18:** Total incumbent adjustment $'s for the day is equal to the sum of all members **(I3** through **I17).**
- **H21:** P. RATE $'s is equal to pieces produce **(E21)** times rate per piece **(G21).** This continues for **H22** through **H27.**
- **H28:** TOTAL P. RATE $'s is equal to the summation **H20** through **H27.**
- **H29:** OFF-STD $'s is equal total off standard hours **(F18)** times team average **(I18** on the **INCUMBENT ADJ** sheet).
- **H32:** P. RATE $'s is equal to pieces produce **(E32)** times rate per piece **(G32).** This continues for **H32** through **H36.**
- **H37:** TOTAL PAID for the team to split is equal to the summation of **H28** through **H36,** which is piece rate $'s + off standard $'s – piece rate $'s transferred out.
- **H38:** PW $'s per HR is equal to total paid $'s **(H37)** divided by team hours **(E18).**

- **H39:** (+/-) Expected is the difference between expected earnings and earnings per hour, which is **M3.**
- **I32:** EXCESS is the difference between what was paid to a transferred employee **(C32*J32)** and the P. Rate $'s the transferred employee earned **(H32).** This continues for **I33** through **I36.**
- **I37:** Total EXCESS $'s which is equal to the summation **I32** through **I36.**
- **J39:** P. Rate $'s transferred from the team is equal to the summation **H32** through **H36.**
- **K3:** Earnings per Hour are equal to member's incumbent adjustment per hour **(J3)** plus PW $'s per HR **(H38).** This continues for **K4** through **K17.**
- **L3:** Expected Earnings is equal to **J3** on the **INCUMBENT ADJ** sheet. This continues to **L17.**
- **M3:** Expected difference is equal to Earnings per Hour **(K3)** minus Expected Earnings **(L3).** This continues through **M17.**
- **N3:** The 1998 Average is equal to **C3** on the **INCUMBENT ADJ** sheet. This continues through **N17.**
- **K26:** The BASE RATE is equal to **J34** on the **INCUMBENT ADJ** sheet.
- **K28:** ACTUAL % is equal to **(H28+J39)/G18/Base** which is P. Rate $'s earned by the team per hour divided by the Base.
- **K29:** TEAM EXPECTED AVG is equal to **H18** on the **INCUMBENT ADJ** sheet.
- **K32:** TOTAL COST FOR THIS TEAM is equal to the summation of **K34** through **K37,** which is PIECEWORK $'s + INCUMBENT $'s + OFF-STD $'s + TRF EXCESS $'s.
- **K34:** PIECEWORK $'s is equal to **H28,** which is the summation of **H20** through **H27.**
- **K35:** INCUMBENT $'s is equal to **I18,** which is the summation of **I3** through **I17.**
- **K36:** OFF-STD $'s is equal to **H29,** which is Total Off Std. Hours **(F18)** times Team average.
- **K37:** TRF EXCESS $'s is equal to **I37,** which the summation **(I32** through **I36).**
- **K39:** COST/coat is equal to **K32/E28,** which is the Total Cost divided by Total Pieces.
- **N39:** COST/coat Compared to **E24** of the **SUMMARY** sheet.

4.0 SUMMARY SHEET

The **SUMMARY** sheet (Exhibit III) automatically updates as each **DAILY** sheet is entered. The only cells unlocked for adjustments are **E24** (old cost per coat) and **I27** through **I41** (MISC $'s). Entry for the old cost per coat has been discussed in **Section 2**of this report, however it's the Cost as reported by Gene. MISC $'s column is for $'s to be paid to an employee for a reason or situation that is not cover under the established procedures of this system. MISC $'s will be reflected in the team cost but not in over time calculations.

The **SUMMARY** sheet is divided into three sections **(TOP, BOTTOM & MIDDLE);** the following segments will provide explanation of each section and the origins of each cell.

4.1 TOP SECTION OF SUMMARY

Rows **3** through **17** illustrate each member's total team pay, and then compares hourly pay to expect. Row **18** totals each respective column. The explanation of each column for Rows **3** through **18** is as follows.

In Column: Explanation & Origin

A. CLOCK NUMBER is equal to **Column A of INCUMBENT ADJ** sheet.

B. NAME is equal to **Column B of INCUMBENT ADJ** sheet.

C. HOURS WORKED is the summation of hours for all the days of the week **(Column C of DAILY).**

D. NON-Team HOURS is the summation non-team hours of each day of the week **(Column D of DAILY).**

E. Team Hrs. WORKED is total hours worked **(Column C)** minus non-team hours **(Column D)**

F. INCUMBENT ADJUST is the total incumbent adjustments for the week, which is team hours worked **(Column E)** times hourly incumbent adjustment **(Column J of INCUMBENT ADJ).**

G. EARNINGS SPLIT is the total team **$**'s for the week **(Summation of H37of DAILY)** divided by team hours **(E18)** multiplied by member hours in the team **(Column e).**

H. TOTAL PAY is the member's total team pay, which is **Column F+G.**

I. EARNINGS/HOUR is member's total team pay **(Column H)** divided by team hours **(Column E).**

J. Expected Earnings is equal to **Column E on INCUMBENT ADJ.**

K. Expected difference is **Column I minus Column J.**

L. Average is **Column C on INCUMBENT ADJ.**

4.2 BOTTOM SECTION OF SUMMARY

Rows **27** through **41** calculates and sorts member's gross pay by pay categories to be entered onto the check printing system, with row **42** totaling each column. Explanation and origin of each column is illustrated below.

In Column: Explanation & Origin

A. CLOCK # is equal to **Column A of TOP of SUMMARY.**

B. NAME is equal to **Column B of TOP of SUMMARY.**

C. TW (TimeWork) is the total off-std. Hours for the week **(Column F on DAILY)** plus non-team hours for the week **(Column D of TOP of SUMMARY).**

D. OT (over time) is the total of the daily over time hours, which is **Column H of DAILY.**

E. REG **$**'s is gross **$**'s minus TimeWork, Makeup, Over Time & Misc. **$**'s which is **Column J-F-G-H-I.**

F. TW **$**'s is equal to Off-std. Hours plus Non-team hours times member's average, which is **Column C times Column D of TOP of SUMMARY.**

G. MKUP $'s is equal to team hours times earnings per hour minus total pay if earnings per hour is less than the minimum wage, which is **Column K on INCUMBENT ADJ.**

H. OT $'s is ½ the average hourly pay rate **((D3*L3)+H3+G27)** times Over Time hours **(Column D).**

I. MISC $'s are to be paid but the situation does not allow this system to properly calculate, which require manual entry. These $'s show in the cost calculations but not in OT $'s nor MU $'s calculations.

J. GROSS $'s are the totals of Total Team Pay **(Column H on TOP of SUMMARY),** MKUP $'s, **(Column G),** OT $'s **(Column H),** NON-TM $'s **(Column K),** and MISC $'s **(Column I).**

K. NON-TM $'s show NON-Team hours **(Column D of TOP of SUMMARY)** times Average **(Column L of TOP of SUMMARY).** If there are NON-Team hours then this cell will automatically post. These dollars do not show on this teams cost because are already assigned to another area as per definition, however, these dollars and hours are in the Over Time calculations.

5.0 DAILY PERFORMANCE SHEET

The Daily Performance Sheet **(Exhibit IV)** does not require any entries and it updates as each **DAILY** sheet is completed. This sheet should be printed and posted each day so the appropriate team can monitor it. The posting of this sheet acts as a positive tool towards the team understanding their pay calculations and how efforts result in pay. Plus, this tool will help to provide quicker and easier resolutions to pay related problems due to miscalculations, wrong entries and miscommunications. The following explanations will give the origin of the results in each cell.

In cell: Explanation and Origin

- **B2** through **G2:** Units for each day is equal to **E28 of the DAILY** sheet.
- **B3** through **G3:** Team PW $'s per day which is the total units times $'s per coat **(H28 of the DAILY).**
- **B4** through **G3:** TimeWork $'s per day is equal to **J39 of the DAILY** sheet.
- **B5** through **G5:** Trf $'s per day is equal to **J39 of the DAILY** sheet.
- **B6** through **G6:** Team Hours per day is equal to **E18 of the DAILY** sheet.
- **B7** through **G6:** $'s per hour is the total of the team pay divided by team hours, which is PW $'s +Time Work $'s (+/-) Trf. $'s divided by Team Hours **(Rows 3,4&5 / Row 6).**
- **H2** through **H6:** Total for the week is the summation of all the daily entries, which is **Column B** through **Column G.**
- **H7:** $'s per hour for the week is a weighted average of the daily $'s per hour, which is equal to **(H3+H4+H5)/H6.**

6.0 PROTECTION PROCEDURES

Protection procedures were added features of this system so that it could be used through out the plant network without revealing sensitive pay rates and payroll information. These procedures will allow clerical help in the entry of daily information and review of team performance by anyone with network accessibility, especially supervision and management.

6.1 PAYSHEET MASTER

The Pay sheet master is a blank file used to create new team master by entering specific team information. The Pay sheet file is currently saved with the password **master** to open. The password **char** protects sheets within the master file that do not require entries during the creation of the team master. Whenever the pay sheet file is opened it should be **saved as** a new name to lessen the chances of corruption to the master file.

6.2 TEAM MASTER

The Team master is created as described in section 2.0 of this manual, which also **saved as** a new name as soon as it's opened to lessen chances of corruption. It should be saved with the password **master** to open, so that only authorized personnel can open the file. After the team creation is complete the **INCUMBENT ADJ** sheet should be protected by **char** password to help to prevent erroneous changes.

6.3 CREATE NEW WEEK

An authorized personnel will open the team master with the password **master**, and should save it immediately under a new name that indicates which week it represents. The following steps should be taken to ensure proper usage.

- Rename the sheet tabs to indicate the respective date on the **DAILY** sheets and week ending dates on the **SUMMARY** and **PERFORMANCE** sheets.
- Hide the **INCUMBENT ADJ** and **SUMMARY** sheets.
- Make sure **Column I** through **N** are hidden on the **DAILY** sheets.
- Make sure the **DAILY** sheets are protected with the password **char.**
- Protect the workbook with a password **char.**
- Save the file without an opening password and with the password **emma** to modified.

6.4 DAILY REVIEW & ENTRIES

The team weekly sheets can be reviewed by anyone with network accessibility. Since the workbook and sheets are protected by the password, **char,** unauthorized personnel are not privilege to sensitive information. The clerical personnel can enter all daily information described in section 3.0 except for the pay rates of the transferred personnel. The clerk may enter hours, units and operations but someone with authorization will have to enter pay rate information by the following steps.

1. Unprotect the sheet.
2. Unhide Columns I through N.
3. Enter pay rates needed for respective transfers.
4. Print Daily Sheet.
5. Hide Columns I through N
6. Protect sheet
7. Save

6.5 REVIEW & FINALIZE

The **SUMMARY** sheet can be reviewed at anytime by authorized personnel with the following steps.

1. Unprotect the workbook with the **char** password.
2. Unhide the **SUMMARY** sheet.
3. Print if desired.
4. If changes were made, hide the summary sheet and protect the workbook before saving.

If the week has been finalized with approval from Gus, then the following steps should occur to prevent unauthorized changes or reviewing after the approval.

1. Unprotect the workbook.
2. Unhide the **SUMMARY** sheet.
3. Unprotect the **DAILY** sheets.
4. Unhide Columns on the **DAILY** sheets.
5. Print all sheets
6. Save with **master** password.

Exhibit I

	A	B	C	D	E	F	G	H	I	J	K
1	CLK	NAME	1998	CONVR	Expected	BONUS	Expected		AVG. $ @	Incumbent	MINIMUM
2	#		Average	RATE	Earnings	per HOUR	(-) BONUS	AVG %		Adjustment	WAGE
3	#1						$ -	FALSE		$ -	$5.15
4	#2						$ -	FALSE		$ -	$5.15
5	#3						$ -	FALSE		$ -	$5.15
6	#4						$ -	FALSE		$ -	$5.15
7	#5						$ -	FALSE		$ -	$5.15
8	#6						$ -	FALSE		$ -	$5.15
9	#7						$ -	FALSE		$ -	$5.15
10	#8						$ -	FALSE		$ -	$5.15
11	#9						$ -	FALSE		$ -	$5.15
12	#10						$ -	FALSE		$ -	$5.15
13	#11						$ -	FALSE		$ -	$5.15
14	#12						$ -	FALSE		$ -	$5.15
15	#13						$ -	FALSE		$ -	$5.15
16	#14						$ -	FALSE		$ -	$5.15
17	#15						$ -	FALSE		$ -	$5.15
18	0	TOTALS			#DIV/0!	$ -		#DIV/0!	#DIV/0!	#DIV/0!	
19	OPR #	OPERATION		SAM's	SAM/BH	SAM's	$/coat	#DIV/0!	TEAM OLD AVG		
20	0			0.000							
21	0			0.000							
22	0			0.000							
23	0			0.000							
24	0			0.000							
25	0			0.000							
26	0			0.000							
27	0			0.000							
28	0			0.000							
29	0			0.000							
30	0			0.000							
31	0			0.000						STD $'s	$ -
32	0			0.000					Total Cost per Coat:		#DIV/0!
33		TOTAL		0.000	0.000	0.000	$ -	#DIV/0!		OLD	#DIV/0!
34		PLUS TEAM BHT			= TEAM SAM's		0.000	BASE RATE:		$ 6.70	

Exhibit I

	A	B	C	D	E	F	G	H	I	J	K
1	CLK	NAME	1998	CONVR	Expected	BONUS	Expected		AVG. $ @	Incumbent	MINIMUM
2	#		Average	RATE	Earnings	per HOUR	(-) BONUS	AVG %		Adjustment	WAGE
3	#1						$ -	FALSE		$ -	$5.15
4	#2						$ -	FALSE		$ -	$5.15
5	#3						$ -	FALSE		$ -	$5.15
6	#4						$ -	FALSE		$ -	$5.15
7	#5						$ -	FALSE		$ -	$5.15
8	#6						$ -	FALSE		$ -	$5.15
9	#7						$ -	FALSE		$ -	$5.15
10	#8						$ -	FALSE		$ -	$5.15
11	#9						$ -	FALSE		$ -	$5.15
12	#10						$ -	FALSE		$ -	$5.15
13	#11						$ -	FALSE		$ -	$5.15
14	#12						$ -	FALSE		$ -	$5.15
15	#13						$ -	FALSE		$ -	$5.15
16	#14						$ -	FALSE		$ -	$5.15
17	#15						$ -	FALSE		$ -	$5.15
18	0	TOTALS			#DIV/0!	$ -		#DIV/0!	#DIV/0!	#DIV/0!	
19	OPR #	OPERATION		SAM's	SAM/BH	SAM's	$/coat	#DIV/0!	TEAM OLD AVG		
20	0			0.000							
21	0			0.000							
22	0			0.000							
23	0			0.000							
24	0			0.000							
25	0			0.000							
26	0			0.000							
27	0			0.000							
28	0			0.000							
29	0			0.000							
30	0			0.000							
31	0			0.000						STD $'s	$ -
32	0			0.000					Total Cost per Coat:		#DIV/0!
33		TOTAL		0.000	0.000	0.000	$ -	#DIV/0!		OLD	#DIV/0!
34		PLUS TEAM BHT			= TEAM SAM's		0.000	BASE RATE:		$ 6.70	

EXAMPLE

Exhibit II

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	CLOCK	NAME	HOURS	Non-Team	Team Hrs	HOURS	HOURS	OVERTIME	INCUMBENT ADJUST		Earnings	Expected	Expected	1998
2	NUMBER		WORKED	HOURS	WORKED	OFF-STD.	ON-STD.	HOURS	per DAY	per HOUR	/ Hour	Earnings	difference	Average
3	#1				-		-	-			$ -			$ -
4	#2				-		-	-			$ -			$ -
5	#3				-		-	-			$ -			$ -
6	#4				-		-	-			$ -			$ -
7	#5				-		-	-			$ -			$ -
8	#6				-		-	-			$ -			$ -
9	#7				-		-	-			$ -			$ -
10	#8				-		-	-			$ -			$ -
11	#9				-		-	-			$ -			$ -
12	#10				-		-	-			$ -			$ -
13	#11				-		-	-			$ -			$ -
14	#12				-		-	-			$ -			$ -
15	#13				-		-	-			$ -			$ -
16	#14				-		-	-			$ -			$ -
17	#15				-		-	-			$ -			$ -
18		Totals			-	-	-		$ -					
19				STYLE	PIECES	SAM's /	RATE /	P. RATE						
20					PRODUCED	PIECE	PIECE	DOLLARS						
21								$ -						
22								$ -						
23								$ -						
24								$ -						
25								$ -						
26								$ -			$ 6.70	BASE RATE		
27								$ -						
28						TOTAL	P. RATE $	$ -				ACTUAL %		
29							OFF STD:	#DIV/0!			#DIV/0!	TEAM's EXPECTED AVG		
30			TRANSFER IN OR OUT											
31		NAME	(+/-) HRS	OPR#	MINUS PCS	SAM/PC	RATE/PC		EXCESS	$/HOUR				
32								$ -	$ -		#DIV/0!	TOTAL COST FOR THIS TEAM		
33								$ -	$ -					
34								$ -	$ -		$ -	PIECE WORK $'s		
35								$ -	$ -		$ -	INCUMBENT $'s		
36								$ -	$ -		#DIV/0!	OFF STD $'s		
37							TOTAL PAID	#DIV/0!	$ -		$ -	TRF EXCESS $'s		
38							PW $'s per HR	#DIV/0!	(+ or -)					
39							(+/-) Expected		STD $'s	$ -	#DIV/0!	COST/coat Compared		??????

EXAMPLE

Exhibit III

	A	B	C	D	E	F	G	H	I	J	K	L
1	CLOCK	NAME	HOURS	NON-Team	Team Hrs	INCUMBEN	EARNINGS	TOTAL	EARNINGS	Expected	Expected	1998
2	NUMBER		WORKED	HOURS	WORKED	ADJUST	SPLIT	PAY	/ HOUR	Earnings	difference	Average
3	#1		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
4	#2		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
5	#3		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
6	#4		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
7	#5		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
8	#6		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
9	#7		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
10	#8		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
11	#9		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
12	#10		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
13	#11		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
14	#12		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
15	#13		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
16	#14		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
17	#15		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -
18		Totals				$ -	$ -	$ -				
19	-	UNITS						#DIV/0!	TOTAL COST OF THIS TEAM			
20	-	HOURS ON-STD						$ -	PIECE WORK $'s			
21	#DIV/0!	UNITS PER HOUR						$ -	INCUMBENT $'s			
22	#DIV/0!	TEAM 0N-STD %						#DIV/0!	OFF STD $'s			
23								$ -	TRF EXCESS $'s			
24	#DIV/0!	COST PER COAT COMPARED TO			??????			$ -	MAKE UP & OVERTIME PREM			
25	#DIV/0!	TOTAL COST W/ O.T.,M.U. & MISC per COAT						$ -	MISC $'s			
26	CLOCK #	NAME	TW	OT	REG $'s	TW $'s	MKUP $'s	OT $'s	MISC $'s	GROSS $'s	NON-TM $'s	
27	#1			-	$ -	$ -	$ -	$ -		$ -	$ -	
28	#2			-	$ -	$ -	$ -	$ -		$ -	$ -	
29	#3			-	$ -	$ -	$ -	$ -		$ -	$ -	
30	#4			-	$ -	$ -	$ -	$ -		$ -	$ -	
31	#5			-	$ -	$ -	$ -	$ -		$ -	$ -	
32	#6			-	$ -	$ -	$ -	$ -		$ -	$ -	
33	#7			-	$ -	$ -	$ -	$ -		$ -	$ -	
34	#8			-	$ -	$ -	$ -	$ -		$ -	$ -	
35	#9			-	$ -	$ -	$ -	$ -		$ -	$ -	
36	#10			-	$ -	$ -	$ -	$ -		$ -	$ -	
37	#11			-	$ -	$ -	$ -	$ -		$ -	$ -	
38	#12			-	$ -	$ -	$ -	$ -		$ -	$ -	
39	#13			-	$ -	$ -	$ -	$ -		$ -	$ -	
40	#14			-	$ -	$ -	$ -	$ -		$ -	$ -	
41	#15			-	$ -	$ -	$ -	$ -		$ -	$ -	
42		TOTALS			$ -	$ -	$ -	$ -	$ -	$ -	$ -	

Exhibit IV

	A	B	C	D	E	F	G	H
1		Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total for Week
2	Units	0	0	0	0	0	0	0
3	Team PW$'s	$ -	$ -	$ -	$ -	$ -	$ -	$0.00
4	Time Work $'s	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	Trf $'s	$ -	$ -	$ -	$ -	$ -	$ -	$0.00
6	Team Hrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	$'s / Hr	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	#DIV/0!
8		Plus YOUR Incumbent Adj.						

Exhibit V p.1
Daily Performance

ALL 4 ONE
#2

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total for Week
Units	480	480	0	0	0	0	960
Team PW$'s	$ 745.44	$ 745.44	$ -	$ -	$ -	$ -	$1,490.88
Time Work $'s	$ -	$ -	$ -	$ -	$ -	$ -	$0.00
Trf $'s	$ -	$ (62.10)	$ -	$ -	$ -	$ -	($62.10)
Team Hrs	96.00	88.00	0.00	0.00	0.00	0.00	184.00
$'s / Hr	$7.77	$7.77	$0.00	$0.00	$0.00	$0.00	$7.77
	Plus YOUR Incumbent Adj.						

ALL 4 ONE
 # 2

CLOCK NUMBER	NAME	HOURS WORKED	NON-Team HOURS	Team Hrs WORKED	INCUMBEN ADJUST	EARNINGS SPLIT	TOTAL PAY	EARNINGS / HOUR	Expected Earnings	Expected difference	1998 Average	PW. EARNED
1650	BIENVENIDA ABREU	16.00	-	16.00	$ 10.24	124.24	$ 134.48	$ 8.41	$ 8.21	$ 0.20	$ 8.09	
2100	KITTY BAPISTELLER	16.00	-	16.00	$ 52.80	124.24	$ 177.04	$ 11.07	$ 10.87	$ 0.20	$ 11.12	
2830	MARY CARTER	16.00	-	16.00	$ 24.64	124.24	$ 148.88	$ 9.31	$ 9.11	$ 0.20	$ 9.14	
4850	UNSUK FREDERICK	16.00	-	16.00	$ 54.88	124.24	$ 179.12	$ 11.20	$ 11.00	$ 0.20	$ 11.06	
5950	LINDA HARRIS	16.00	-	16.00	$ 13.44	124.24	$ 137.68	$ 8.61	$ 8.41	$ 0.20	$ 8.41	
6215	LEX JOHNSONS	8.00	-	8.00	$ 9.12	62.12	$ 71.24	$ 8.91	$ 8.71	$ 0.20	$ 8.99	
6300	GURDEV KAUR	16.00	-	16.00	$ 10.08	124.24	$ 134.32	$ 8.40	$ 8.20	$ 0.20	$ 7.60	
8960	NINFA PALOMA	16.00	-	16.00	$ (8.80)	124.24	$ 115.44	$ 7.22	$ 7.02	$ 0.20	$ 6.76	
10100	THELMA ROGERS	16.00	-	16.00	$ (13.92)	124.24	$ 110.32	$ 6.90	$ 6.70	$ 0.20	$ 7.00	
10350	K SINGH	16.00	-	16.00	$ 9.76	124.24	$ 134.00	$ 8.38	$ 8.18	$ 0.20	$ 8.40	
11375	D TUMMINELLO	16.00	-	16.00	$ 48.64	124.24	$ 172.88	$ 10.81	$ 10.61	$ 0.20	$ 10.79	
5200	MARIA GRACIA	16.00	-	16.00	$ (18.72)	124.24	$ 105.52	$ 6.60	$ 6.40	$ 0.20	$ 6.74	
#13		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -	
#14		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -	
#15		-	-	-	$ -	-	$ -	$ -	$ -	$ -	$ -	
	Totals	184.00		184.00	$ 192.16	$ 1,428.76	$ 1,620.92					
960	UNITS						$ 1,700.94	TOTAL COST OF THIS TEAM				
184.00	HOURS ON-STD						$ 1,490.88	PIECE WORK $'s				
5.22	UNITS PER HOUR						$ 192.16	INCUMBENT $'s				
115.9%	TEAM 0N-STD %						$ -	OFF STD $'s				
							$ 17.90	TRF EXCESS $'s				
$ 1.772	COST PER COAT COMPARED TO			$ 1.769			$ -	MAKE UP & OVERTIME PREM				
$ 1.772	TOTAL COST W/ O.T.,M.U. & MISC per COAT						$ -	MISC $'s				
CLOCK #	NAME	TW	OT	REG $'s	TW $'s	MKUP $'s	OT $'s	MISC $'s	GROSS $'s			
1650	BIENVENIDA ABREU		-	$ 134.48	$ -	$ -	$ -		$ 134.48			
2100	KITTY BAPISTELLER		-	$ 177.04	$ -	$ -	$ -		$ 177.04			
2830	MARY CARTER		-	$ 148.88	$ -	$ -	$ -		$ 148.88			
4850	UNSUK FREDERICK		-	$ 179.12	$ -	$ -	$ -		$ 179.12			
5950	LINDA HARRIS		-	$ 137.68	$ -	$ -	$ -		$ 137.68			
6215	LEX JOHNSONS		-	$ 71.24	$ -	$ -	$ -		$ 71.24			
6300	GURDEV KAUR		-	$ 134.32	$ -	$ -	$ -		$ 134.32			
8960	NINFA PALOMA		-	$ 115.44	$ -	$ -	$ -		$ 115.44			
10100	THELMA ROGERS		-	$ 110.32	$ -	$ -	$ -		$ 110.32			
10350	K SINGH		-	$ 134.00	$ -	$ -	$ -		$ 134.00			
11375	D TUMMINELLO		-	$ 172.88	$ -	$ -	$ -		$ 172.88			
5200	MARIA GRACIA		-	$ 105.52	$ -	$ -	$ -		$ 105.52			
#13			-	$ -	$ -	$ -	$ -		$ -			
#14			-	$ -	$ -	$ -	$ -		$ -			
#15			-	$ -	$ -	$ -	$ -		$ -			
	TOTALS			$ 1,620.92	$ -	$ -	$ -	$ -	$ 1,620.92			

ALL 4 ONE
 # 2

CLOCK NUMBER	NAME	HOURS WORKED	Non-Team HOURS	Team Hrs WORKED	HOURS OFF-STD.	HOURS ON-STD.	OVERTIME HOURS
1650	BIENVENIDA ABREU	8.00		8.00		8.00	-
2100	KITTY BAPISTELLER	8.00		8.00		8.00	-
2830	MARY CARTER	8.00		8.00		8.00	-
4850	UNSUK FREDERICK	8.00		8.00		8.00	-
5950	LINDA HARRIS	8.00		8.00		8.00	-
6215	LEX JOHNSONS	8.00		8.00		8.00	-
6300	GURDEV KAUR	8.00		8.00		8.00	-
8960	NINFA PALOMA	8.00		8.00		8.00	-
10100	THELMA ROGERS	8.00		8.00		8.00	-
10350	K SINGH	8.00		8.00		8.00	-
11375	D TUMMINELLO	8.00		8.00		8.00	-
5200	MARIA GRACIA	8.00		8.00		8.00	-
#13				-		-	-
#14				-		-	-
#15				-		-	-
	Totals	96.00		96.00	-	96.00	

			STYLE	PIECES PRODUCED	SAM's / PIECE	RATE / PIECE	P. RATE DOLLARS
				480	13.91	$1.553	$ 745.44
							$ -
							$ -
							$ -
							$ -
							$ -
							$ -
				480	TOTAL	P. RATE $	$ 745.44
						OFF STD:	$ -

		TRANSFER IN OR OUT					
	NAME	(+/-) HRS	OPR #	MINUS PCS	SAM/PC	RATE/PC	
							$ -
							$ -
							$ -
							$ -
							$ -
						TOTAL PAID	$ 745.44
						PW $'s per HR	$ 7.77
						(+/-) Expected	$0.20

ALL 4 ONE
 # 2

CLOCK NUMBER	NAME	HOURS WORKED	Non-Team HOURS	Team Hrs WORKED	HOURS OFF-STD.	HOURS ON-STD.	OVERTIME HOURS	INCUMBENT ADJUST per DAY	INCUMBENT ADJUST per HOUR	Earnings / Hour	Expected Earnings	Expected difference	1998 Average
1650	BIENVENIDA ABREU	8.00		8.00		8.00	-			$ 8.41	$8.21	$0.20	$ 8.09
2100	KITTY BAPISTELLER	8.00		8.00		8.00	-			$ 11.07	$10.87	$0.20	$ 11.12
2830	MARY CARTER	8.00		8.00		8.00	-			$ 9.31	$9.11	$0.20	$ 9.14
4850	UNSUK FREDERICK	8.00		8.00		8.00	-			$ 11.20	$11.00	$0.20	$ 11.06
5950	LINDA HARRIS	8.00		8.00		8.00	-			$ 8.61	$8.41	$0.20	$ 8.41
6215	LEX JOHNSONS			-		-	-			$ -	$8.71		$ 8.99
6300	GURDEV KAUR	8.00		8.00		8.00	-			$ 8.40	$8.20	$0.20	$ 7.60
8960	NINFA PALOMA	8.00		8.00		8.00	-			$ 7.22	$7.02	$0.20	$ 6.76
10100	THELMA ROGERS	8.00		8.00		8.00	-			$ 6.90	$6.70	$0.20	$ 7.00
10350	K SINGH	8.00		8.00		8.00	-			$ 8.38	$8.18	$0.20	$ 8.40
11375	D TUMMINELLO	8.00		8.00		8.00	-			$ 10.81	$10.61	$0.20	$ 10.79
5200	MARIA GRACIA	8.00		8.00		8.00	-			$ 6.60	$6.40	$0.20	$ 6.74
#13				-		-	-			$ -			$ -
#14				-		-	-			$ -			$ -
#15				-		-	-			$ -			$ -
	Totals	88.00		88.00	-	88.00		$ 91.52					

	STYLE	PIECES PRODUCED	SAM's / PIECE	RATE / PIECE	P. RATE DOLLARS				
		480	13.91	$1.553	$ 745.44				
					$ -				
					$ -				
					$ -				
					$ -				
					$ -			$ 6.70	BASE RATE
					$ -				
		480	TOTAL	P. RATE $	$ 745.44			115.9%	ACTUAL %
				OFF STD:	$ -			113.0%	TEAM's EXPECTED AVG

NAME	TRANSFER IN OR OUT (+/-) HRS	OPR #	MINUS PCS	SAM/PC	RATE/PC		EXCESS	$/HOUR		
Utility	8.00	8020	-450	1.034	$0.138	$ (62.10)	$ 17.90	$ 10.00	$ 854.86	TOTAL COST FOR THIS TEAM
						$ -	$ -			
						$ -	$ -		$ 745.44	PIECE WORK $'s
						$ -	$ -		$ 91.52	INCUMBENT $'s
						$ -	$ -		$ -	OFF STD $'s
	8.00				TOTAL PAID	$ 683.34	$ 17.90		$ 17.90	TRF EXCESS $'s
					PW $'s per HR	$ 7.77	(+ or -)			
					(+/-) Expected	$0.20	STD $'s	$ (62.10)	$ 1.781	COST/coat Compared $ 1.769

ALL "4" ONE
 # 2

Exhibit V p.5

CLK #	NAME	1998 Average	CONVR RATE	Expected Earnings	BONUS per HOUR	Expected (-) BONUS	AVG %	AVG. $ @	Incumbent Adjustment	MINIMUM WAGE
1650	BIENVENIDA ABREU	$ 8.09	$7.440	$ 8.21	$ 0.20	$ 8.01	107.7%		$ 0.64	$5.15
2100	KITTY BAPISTELLER	$ 11.12	$7.050	$ 10.87	$ 0.90	$ 9.97	141.4%		$ 3.30	$5.15
2830	MARY CARTER	$ 9.14	$6.672	$ 9.11	$ 0.90	$ 8.21	123.1%		$ 1.54	$5.15
4850	UNSUK FREDERICK	$ 11.06	$6.672	$ 11.00	$ 0.40	$ 10.60	158.9%		$ 3.43	$5.15
5950	LINDA HARRIS	$ 8.41	$7.440	$ 8.41	$ 0.70	$ 7.71	103.6%		$ 0.84	$5.15
6215	LEX JOHNSONS	$ 8.99	$7.998	$ 8.71	$ 0.90	$ 7.81	97.6%		$ 1.14	$5.15
6300	GURDEV KAUR	$ 7.60	$6.252	$ 8.20	$ 0.20	$ 8.00	128.0%		$ 0.63	$5.15
8960	NINFA PALOMA	$ 6.76	$6.252	$ 7.02	$ 0.20	$ 6.82	109.1%		$ (0.55)	$5.15
10100	THELMA ROGERS	$ 7.00	$7.440	$ 6.70	$ 0.90	$ 5.80	78.0%		$ (0.87)	$5.15
10350	K SINGH	$ 8.40	$6.252	$ 8.18	$ 0.20	$ 7.98	127.6%		$ 0.61	$5.15
11375	D TUMMINELLO	$ 10.79	$10.602	$ 10.61	$ 0.40	$ 10.21	96.3%		$ 3.04	$5.15
5200	MARIA GRACIA	$ 6.74	$6.500	$ 6.40	$ 0.40	$ 6.00	92.3%		$ (1.17)	$5.15
#13						$ -	FALSE		$ -	$5.15
#14						$ -	FALSE		$ -	$5.15
#15						$ -	FALSE		$ -	$5.15
12	TOTALS			$ 8.62	$ 6.30	LOCKED	113.00%	$ 7.571	$1.0483	
OPR #	OPERATION		SAM's	SAM/BH	SAM's	$'s/coat	467.9	TEAM OLD AVG		
8000	BOOK SIDE BODY		0.524	0.000	0.524	$ 0.0650				
8005	GORE & SHLDR TAPE		2.525	0.000	2.525	$ 0.3051				
8010	FRT AH TAPE		1.025	0.000	1.025	$ 0.1068				
8015	PRESS GORES		1.129	0.000	1.129	$ 0.1176				
8020	MARK FRONT		1.034	0.000	1.034	$ 0.1378				
8030	CUT IN REECE FRT PKT		0.881	0.000	0.881	$ 0.1557				
8025	SET PATCH		1.746	0.000	1.746	$ 0.2012				
8035	FIN. REECE FRT PKT		2.849	0.000	2.849	$ 0.3158				
8375	SEW PLT PATCH		0.540		0.540	$ 0.0563				
8380	TCK PLT PATCH		0.286		0.286	$ 0.0298				
8385	FUSE PATCH		0.260		0.260	$ 0.0282				
8390	DIE CUT PATCH		0.436		0.436	$ 0.0472				
8395	SERGE PATCH		0.397		0.397	$ 0.0430				
8400	MAKE CASH PKT		0.448		0.448	$ 0.0467			STD $'s	**$ 1.5533**
0			0.000					Total Cost per Coat:		**$ 1.7685**
	TOTAL		14.080	0.000	14.080	$ 1.6562	$ 0.1077	0.0051	OLD	$1.7690
	PLUS TEAM BHT		-0.170	= TEAM SAM's		13.910	BASE RATE:		**$ 6.70**	